

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NORTH DAKOTA  
SOUTHEASTERN DIVISION

United States of America,	)	
	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil No.
	)	
BlackRidgeBANK,	)	
	)	
Respondent.	)	

**United States' Petition to Enforce IRS Summons**

The United States of America petitions to enforce an Internal Revenue Service summons served on respondent BlackRidgeBANK (BlackRidge) as follows:

1. Under 26 U.S.C. § 7401, this petition has been authorized by the Internal Revenue Service and is brought at the direction of the Attorney General of the United States.
2. This Court has jurisdiction to enforce the IRS summons issued under 26 U.S.C. §§ 7402(b) and 7604(a).
3. Michael W. Reinhardt (Reinhardt) is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area, and is authorized to issue an Internal Revenue Service summons under 26 U.S.C. § 7602 and 26 C.F.R. § 301.7602-1.

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4. BlackRidge is located at 4040 42nd Street South, Suite O, Fargo, North Dakota 58104, within the jurisdiction of this Court.

5. Reinhardt is seeking to collect taxes assessed against Brent E. Sitzer for the taxable periods June 30, 2000, September 30, 2000, and December 31, 2000.

6. BlackRidge is in possession and control of testimony and other documents that may aid in the collection of taxes assessed against Brent E. Sitzer.

7. On July 19, 2011, an Internal Revenue Service summons was issued by Reinhardt directing BlackRidge to appear before Reinhardt on August 22, 2011, at 9:00 a.m. at 657 Second Avenue North, Fargo, North Dakota 58108, to testify and produce books, records, and other data described in the summons. An attested copy of the summons was served by certified mail on Blackridge by Reinhardt, on July 21, 2011.

8. Because the summons was issued in aid of collection of taxes assessed against Brent E. Sitzer, it is not subject to the third-party notice required by Section 7609(a) of Title 26, U.S.C.

9. On August 26, 2011, BlackRidge's representative appeared in response to the summons, but refused to comply on the grounds that the summons sought information relating to an account held not by the taxpayer under investigation, Brent Sitzer, but by Kim Sitzer, Sitzer's wife. BlackRidge's refusal to comply with the summons continues to date.

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10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. It is necessary to obtain the testimony and documents sought by the summons in order to properly collect the federal tax liability of Brent E. Sitzer.

WHEREFORE, the United States respectfully prays:

1. That this Court enter an order directing BlackRidge to show cause, if any, why BlackRidge should not comply with and obey the summons.

2. That the Court enter an order directing BlackRidge to obey the summons by ordering the attendance and testimony as is required and called for by the terms of the summons before Revenue Officer Michael Reinhardt or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Michael Reinhardt, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in bringing this case.

4. That the Court grant such other and further relief as is just and proper.

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Dated: July 2, 2012.

TIMOTHY Q. PURDON  
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